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REPORT OF THE PROGRAMME AND BUDGET COMMITTEE ON THE WORK OF ITS TENTH SESSION

(20-24 June 1994)

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Introduction

1. The Programme and Budget Committee held its tenth session at UNIDO Headquarters, Vienna International Centre, from 20 to 23 June 1994. The following 25 of the 27 members of the Committee participated in the session: Argentina, Belgium, Benin, Brazil, Bulgaria, China, Denmark, Egypt, France, Germany, Hungary, India, Indonesia, Italy, Japan, Mexico, Morocco, Nigeria, Republic of Korea, Russian Federation, Saudi Arabia, Switzerland, Trinidad and Tobago, United Kingdom of Great Britain and Northern Ireland and United States of America.

2. The following 45 Members of UNIDO also attended the session: Algeria, Australia, Austria, Bolivia, Chile, Colombia, Costa Rica, Cuba, Czech Republic, Democratic People's Republic of Korea, Ecuador, Ethiopia, Finland, Greece, Iran (Islamic Republic of), Iraq, Ireland, Jordan, Kuwait, Lebanon, Luxembourg, Namibia, Netherlands, Norway, Oman, Pakistan, Panama, Paraguay, Peru, Philippines, Poland, Portugal, Qatar, Romania, Slovakia, Spain, Sweden, Thailand, Tunisia, Turkey, Ukraine, United Arab Emirates, Venezuela, Viet Nam and Yemen.

3. The United Nations Office at Vienna, the United Nations Development Programme, the United Nations Educational, Scientific and Cultural Organization and the International Organization for Migration were represented.

4. In accordance with rule 17 of its rules of procedure, the Committee elected by acclamation Mr. A. S. Gorelik (Russian Federation) as Chairman; Mr. A. Pesci Bourel (Argentina), Mr. A. Rianom (Indonesia), and Mr. S. A. Adekanye (Nigeria) as Vice-Chairmen; and Ms. K. L. Malzahn (United States of America) as Rapporteur.

5. The agenda for the tenth session as adopted by the Committee is contained in document PBC.10/1. Following the adoption of the agenda, the Director-General made an introductory statement which was duly taken into account by the Committee in the consideration of the relevant agenda items.

6. The report of the Programme and Budget Committee is submitted to the Industrial Development Board in accordance with Article 10.4 (d) of the Constitution.

7. The report contains the conclusions reached by the Committee. Statements of principle by some delegations wishing to go on record as well as statements made in connection with the adoption of conclusions are included in annex I to the report. Annex II contains a list of documents submitted to the Committee at its current session.

8. The following conclusions of the Committee contain recommendations that call for action by the Board at its thirteenth session or are of relevance to the work of that session:

Conclusion	Subject
94/2	Financial situation of UNIDO
94/4	Losses related to small catering items
94/5	Revised appropriations for the biennium 1994-1995
94/6	Medium-term plan, 1996-2001 (including general ceiling for the biennium 1996-1997)
94/7	UNIDO Country Director programme
94/8	Report of the External Auditor, financial performance report and programme performance report for the biennium 1992-1993
94/9	Operational budget
94/11	Industrial Development Fund
94/12	Guidelines and procedures governing acceptance and funding under special trust funds, Industrial Development Fund and the regular budget

I. ORGANIZATIONAL MATTERS

9. On 20 June the Committee considered a proposal by the Chairman to optimize the utilization of available conference-servicing resources and adopted the following conclusion:

Conclusion 94/1

The Committee, with the aim of utilizing the available conference-servicing resources to the maximum extent possible, decided to suspend with immediate effect rule 24 of its rules of procedure relating to the quorum, for the meetings of its tenth session only, provided no substantive decisions were taken at those meetings.

10. The Committee also decided to set up informal in-session consultations with the aim of facilitating the drafting of conclusions and entrusted Mr. S. A. Adekanye, Vice-Chairman, to chair those consultations.

II. FINANCIAL SITUATION OF UNIDO (item 5); MEDIUM-TERM PLAN, 1996-2001 (INCLUDING GENERAL CEILING FOR THE BIENNIUM 1996-1997) (item 6); UNIDO COUNTRY DIRECTOR PROGRAMME (item 9)

11. On 20 and 21 June the Committee considered a report by the Director-General on the financial situation of UNIDO (PBC.10/10), updated in conference room paper PBC.10/CRP.2 and supplemented by an addendum on revised appropriations for the biennium 1994-1995 (PBC.10/10/Add.1); a note by the Secretariat on losses related to small catering items (PBC.10/3); a report by the Director-General on rationalization of expenditures and cost reduction (PBC.10/14); proposals of the Director-General for the draft medium-term plan, 1996-2001 (PBC.10/12) and an addendum thereto containing a preview of the first biennium 1996-1997, with a preliminary indicative general ceiling (PBC.10/12/Add.1); as well as a report by the Director-General on the UNIDO Country Director programme (PBC.10/4), supplemented by his proposals for a programme framework for field representation (PBC.10/4/Add.1).

12. On 23 June, after consideration of a draft conclusion on the financial situation of UNIDO PBC.10/L.3) submitted by the Chairman, the Committee adopted the following conclusion:

Conclusion 94/2

The Programme and Budget Committee:

(a) Recalled General Conference resolution GC.5/Res.20 adopting the Yaoundé Declaration;

(b) Took note with concern of the financial situation of UNIDO with regard to the operational budget, as described in the report of the Director-General contained in document PBC.10/10;

(c) Requested the Director-General to review the required scope and content of the operational budget and of its relationship to the regular budget, taking into account the approved structural reform of UNIDO and the reduction of estimated income in the operational budget, and to report on his findings and recommendations to the Industrial Development Board at its thirteenth session;

(d) Further requested the Director-General to present to the Industrial Development Board at its thirteenth session a report on actual and expected savings within the regular budget and proposals on specific measures for the effective and full utilization of budgetary resources within the 1994-1995 biennium;

(e) Recommended to the Industrial Development Board the adoption of the following draft decision:

"The Industrial Development Board:

"(i) Takes note of the report by the Director-General on the financial situation of UNIDO (PBC.10/10 and Add.1);

"(ii) Further takes note of the revision to the nomenclature of the programmes and subprogrammes for the 1994-1995 biennium as contained in document PBC.10/10;

"(iii) Expresses concern over the continued delay in payment of assessed contributions for prior years as well as the low rate of collections for 1994;

"(iv) Urges those Member States that have not yet paid their assessed regular budget contributions, including advances to the Working Capital Fund for the bienniums 1986-1987 to 1992-1993 and for 1994, to do so without delay."

13. On 23 June, after consideration of a draft conclusion submitted by the Chairman under item 5 on rationalization of expenditures and cost reduction (PBC.10/L.5), the Committee adopted the following conclusion:

Conclusion 94/3

The Programme and Budget Committee:

(a) Noted the urgent need to replace the UNIDO telephone system as explained in document PBC.10/14, paragraphs 14 to 19;

(b) Further noted the proposal of the Secretariat for a phased replacement of this system to be financed out of existing budgetary resources;

(c) Requested the Secretariat, in discussions with the host authorities, to explore, in close coordination with the International Atomic Energy Agency, all possibilities for a solution that does not burden the financial resources of UNIDO.

14. On 23 June, after consideration of a draft conclusion submitted by the Chairman under item 5 on losses related to small catering items (PBC.10/L.6), the Committee adopted the following conclusion:

Conclusion 94/4

The Programme and Budget Committee recommended to the Industrial Development Board the adoption of the following draft decision:

"The Industrial Development Board, upon recommendation of the Programme and Budget Committee:

"(a) Takes note of the note by the Secretariat concerning losses of catering items (PBC.10/3-IDB.13/2);

"(b) Approves, in accordance with financial rule 109.15(a), the write-off of losses related to small items of the Vienna International Centre (VIC) Catering Service in the amounts described in paragraph 1 of document PBC.10/3-IDB.13/2, on the understanding that those losses will be covered from the self-amortizing commercial activities of the VIC Catering Service."

15. On 23 June, after consideration of a draft conclusion submitted by the Chairman under item 5 on revised appropriations for the biennium 1994-1995 (PBC.10/L.10), the Committee adopted the following conclusion:

Conclusion 94/5

The Programme and Budget Committee:

(a) Took note of the report by the Director-General concerning possible revised appropriations for the biennium 1994-1995 (PBC.10/10/Add.1);

(b) Expressed its appreciation of the efforts towards financial transparency contained in that document;

(c) Requested the Director-General to present a revised proposal on this subject to the Industrial Development Board at its next session.

16. On 23 June, after consideration of a draft conclusion on the medium-term plan, 1996-2001 (including general ceiling for the biennium 1996-1997) (PBC.10/L.8) submitted by the Chairman, the Committee adopted the following conclusion:

Conclusion 94/6

The Programme and Budget Committee:

(a) Recalled General Conference resolution GC.5/Res.1, in particular paragraph 1;

(b) Took note of the draft medium-term plan, 1996-2001 (including a general ceiling for the biennium 1996-1997), as contained in documents PBC.10/12 and Add.1;

(c) Requested the Director-General:

(i) To update the draft medium-term plan, 1996-2001, as contained in the above documents and to make it more concise, focused and action oriented;

(ii) To submit the updated draft medium-term plan to the Industrial Development Board at its thirteenth session for its consideration;

(d) Recommended to the Industrial Development Board to rename the medium-term plan the "medium-term programme framework";

(e) Recommended to the Industrial Development Board the approval of a ceiling for the regular budget for the biennium 1996-1997 representing zero real growth as compared with the biennium 1994-1995, without prejudice to appropriations to be adjusted according to financial regulation 5.2.

17. On 23 June, after consideration of a draft conclusion on the UNIDO Country Director programme (PBC.10/L.11) submitted by the Chairman, the Committee adopted the following conclusion:

Conclusion 94/7

The Programme and Budget Committee:

(a) Recalled its conclusion 93/9 and Industrial Development Board decision IDB.12/Dec.11;

(b) Took note of the information on the UNIDO Country Director (UCD) programme contained in document PBC.10/4, the proposals of the Director-General for a programme framework for field representation contained in document PBC.10/4/Add.1 and the report by the Director-General on revised appropriations for the biennium 1994-1995 contained in document PBC.10/10/Add.1;

(c) Stressed the importance of strengthening the UCD programme in the regular budget and from other sources, as well as of achieving a sound financial basis for UCD offices and the target of 50 UCDs or at least maintaining the present number;

(d) Further stressed the need for prior consultation with host countries in the appointment of UCDs;

(e) Requested the Director-General to prepare an in-depth analysis on the actual and potential impacts of the UCD programme, taking into account, inter alia, the system-wide efforts to rationalize United Nations field representation and the functions of the UCD in the context of the reform process of UNIDO;

(f) Further requested the Director-General to submit this analysis and his revised proposals concerning a framework for field representation to the eleventh session of the Committee, taking into account the views expressed by Member States;

(g) Also requested the Director-General to submit a progress report on that matter to the Industrial Development Board at its thirteenth session.

III. REPORT OF THE EXTERNAL AUDITOR, FINANCIAL PERFORMANCE REPORT AND PROGRAMME PERFORMANCE REPORT FOR THE BIENNIUM 1992-1993 (item 4); ACCOUNTING STANDARDS (item 10); ELECTRONIC DATA-PROCESSING PROGRAMME (item 11)

18. On 21 June the Committee considered the financial performance report for the biennium 1992-1993 submitted by the Director-General (PBC.10/7); the report of the External Auditor on the accounts of the United Nations Industrial Development Organization and of the Industrial Development Fund for the financial period 1992-1993 ended 31 December 1993 (PBC.10/8) and the comments of the Director-General thereon (PBC.10/9); the programme performance report for the 1992-1993 biennium as contained in the Annual Report of UNIDO, 1993 (PBC.10/2); as well as reports by the Director-General on accounting standards (PBC.10/6) and on the electronic data-processing programme (PBC.10/13).

19. On 23 June, after consideration of a draft conclusion on the report of the External Auditor, financial performance report and programme performance report for the biennium 1992-1993 (PBC.10/L.2) submitted by the Chairman, the Committee adopted the following conclusions:

Conclusion 94/8

The Programme and Budget Committee:

(a) Took note of the report of the External Auditor on the accounts of the United Nations Industrial Development Organization and of the Industrial Development Fund for the financial period 1992-1993 ended 31 December 1993 as contained in document PBC.10/8, as well as the comments of the Director-General on the report of the External Auditor (PBC.10/9);

(b) Bore in mind the need to achieve and maintain the highest possible standards and cost-effectiveness in the management of financial, human and technical resources of the Organization;

(c) Expressed its appreciation to the External Auditor for the valuable services rendered to the Organization during his terms of appointment;

(d) Noted with concern several departures from the applicable financial rules and procedures and sound administrative practices as mentioned in document PBC.10/8;

(e) Stressed the importance of taking urgent and effective action on the issues raised and the recommendations made in paragraphs 7 to 42 of document PBC.10/8;

(f) Requested the Director-General to submit to the Industrial Development Board at its thirteenth session a report on actions taken in the light of the report of the External Auditor.

20. On 23 June, after consideration of a draft conclusion on the operational budget submitted by the Chairman under item 4 (PBC.10/L.4), the Committee adopted the following conclusion:

Conclusion 94/9

The Programme and Budget Committee:

(a) Took note of the financial performance report contained in document PBC.10/7;

(b) Expressed serious concern over the decline in the technical cooperation activities and a shortfall of income in the operational budget;

(c) Stressed the need to take further measures to stabilize the operational budget in the future at a reasonable level, inter alia, through additional cost control measures, including those indicated in paragraphs 10, 11 and 13 of document PBC.10/10; steps to increase income and further enhance quality of projects; and by making greater efforts to mobilize resources for technical cooperation;

(d) Requested the Director-General to continue his efforts in relation to paragraph (c) above.

21. On 23 June, after consideration of an oral proposal by the Chairman on accounting standards, the Committee adopted the following conclusion:

Conclusion 94/10

The Programme and Budget Committee took note of the new accounting standards in the United Nations system and their application by UNIDO as reported in document PBC.10/6.

IV. INDUSTRIAL DEVELOPMENT FUND (item 7); GUIDELINES AND PROCEDURES GOVERNING ACCEPTANCE AND FUNDING UNDER SPECIAL TRUST FUNDS, INDUSTRIAL DEVELOPMENT FUND AND THE REGULAR BUDGET (item 8)

22. On 21 June the Committee considered a report by the Director-General on the Industrial Development Fund (IDF) containing the estimated resource level and programme for 1995 and 1996 (PBC.10/5 and Corr.1); information on the nature of projects financed from the Fund, contained in the Annual Report of UNIDO, 1993 (PBC.10/2, chap. III, paras. 90-96, and appendix G) and lists of projects approved under IDF in 1993 (PBC.10/CRP.1); as well as a report by the Director-General on the preparation of comprehensive policy guidelines for all projects funded from UNIDO-administered funds (PBC.10/11).

23. On 23 June, after consideration of a draft conclusion on the Industrial Development Fund (PBC.10/L.7) submitted by the Chairman, the Committee adopted the following conclusion:

Conclusion 94/11

The Programme and Budget Committee recommended to the Industrial Development Board the adoption of the following draft decision:

"The Industrial Development Board:

"(a) Recalls the Yaoundé Declaration (GC.5/Res.20), as well as resolution GC.5/Res.8 on the Industrial Development Fund;

"(b) Takes note of the report by the Director-General contained in document IDB.13/4-PBC.10/5;

"(c) Endorses the programming thrust for 1995 and 1996 proposed in chapter II of document IDB.13/4-PBC.10/5;

"(d) Stresses the importance of consultations with the recipient countries concerned in formulation of country and regional support strategies and programming briefs;

"(e) Encourages the efforts of UNIDO in further developing, and applying to all its relevant services, the quality management system;

"(f) Requests the Director-General:

"(i) To continue efforts to further improve the programming framework and programming thrust mentioned above, in the light of the actual situation and in consultation with recipient and donor countries;

"(ii) To make available to Member States upon request information on the results achieved in the area of resource mobilization, including information on the level and sectoral distribution of resources mobilized;

"(g) Decides to delegate authority to the Director-General to approve projects for financing under the Fund in 1995 and 1996 in accordance with the priority areas of the applicable medium-term plan;

"(h) In reiterating General Conference resolution GC.5/Res.8, encourages Member States:

"(i) To increase their Industrial Development Fund pledges to ensure that the desirable annual funding level of $50 million be reached as soon as possible;

"(ii) To provide part of their contributions to the general-purpose convertible segment of the Fund so that a minimum annual level of $10 million may be achieved as soon as possible;

"(iii) To consider providing umbrella contributions for financing preparatory assistance activities of large-scale projects and programmes and/or as freely programmable contributions towards selected medium-term programme frameworks."

24. On 23 June, after consideration of a draft conclusion on guidelines and procedures governing acceptance and funding under special trust funds, Industrial Development Fund and the regular budget (PBC.10/L.9) submitted by the Chairman, the Committee adopted the following conclusion:

Conclusion 94/12

The Programme and Budget Committee recommended to the Industrial Development Board the adoption of the following draft decision:

"The Industrial Development Board:

"(a) Recalls its decision IDB.12/Dec.5;

"(b) Takes note of document IDB.13/9-PBC.10/11 on policy guidelines for all projects funded from UNIDO-administered funds;

"(c) Requests the Director-General to encourage Member States to formalize joint bilateral arrangements with UNIDO in order to discuss relevant technical cooperation matters with the countries concerned."

V. DATE OF THE ELEVENTH SESSION OF THE COMMITTEE (item 12)

25. On 23 June, after consideration of an oral proposal by the Chairman on the date of the eleventh session of the Committee and the planning of subsequent sessions, the Committee adopted the following conclusion:

Conclusion 94/13

The Programme and Budget Committee:

(a) Decided to hold its eleventh session from 24 to 28 April 1995;

(b) Bearing in mind financial regulation 11.10 and the explanations given by the External Auditor and the Director-General concerning the difficulties in providing the reports of the External Auditor earlier than the end of May of the year following the fiscal period to which they relate, also decided that in the future, in such years, the Committee would hold its regular session in the first week of September.

VI. ADOPTION OF THE REPORT AND CLOSURE OF THE TENTH SESSION (items 13 and 14)

26. On 23 June the Committee adopted the draft report of its tenth session (PBC.10/L.1) on the understanding that the Rapporteur would be entrusted with the task of finalizing the report.

27. The Committee closed its tenth session on 23 June at 3.55 p.m.

Annex I

STATEMENTS BY DELEGATIONS

1. The present annex contains statements of principle, general statements, as well as statements connected with the adoption of conclusions delivered by delegations during the tenth session of the Programme and Budget Committee; these statements have been included at the request of the delegations concerned and as agreed to by the Chairman.

Report of the External Auditor, financial performance report and programme performance report for the biennium 1992-1993 (item 4); Accounting standards (item 10); Electronic data-processing programme (item 11)

2. Speaking on behalf of the Group of 77, the representative of Venezuela expressed appreciation for the excellent work of the External Auditor during 1986-1994 and for the reports contained in documents PBC.10/7 and PBC.10/8 and the response of the Director-General to the report of the External Auditor contained in document PBC.10/9. The Group expressed its serious concern over the late distribution of such important and substantive documents, a situation that placed a particularly severe burden on many of its members, who were represented by small missions and who had to participate from far off capitals, due to very limited time for examination of the documents and advice from capitals. The increasing instances of such late distribution of substantive documents were adversely affecting informed and meaningful discussions of the Committee. The Group urged the Secretariat to adhere strictly in future to the relevant rules regarding the distribution of substantive documents.

3. The Group noted with concern the several instances in the report of the External Auditor of non-compliance with financial rules, non-reconciliation of bank statements and delays in adjustment of advances and in financial completion of projects and called for urgent and effective measures to achieve and maintain the highest possible standards of accountability, individual responsibility, financial management and administration, which could contribute to a more effective use of limited resources and increase confidence in the Organization among donors and recipients. The Group therefore requested the Director-General to set up a task force for implementation of the recommendations of the External Auditor and to submit a detailed implementation report to the thirteenth session of the Industrial Development Board, including, where appropriate, proposals for changes to the financial regulations.

4. The Group also noted with concern that the financial performance for the 1992-1993 biennium was in net terms 5.6 per cent below the budgeted level, that programme implementation was adversely affected, and that there was a continuing and severe decline in the level of the operational budget. It requested the Director-General to provide a report to the thirteenth session of the Board containing proposed guidelines and measures for increasing the level of the operational budget and invited him to continue to deploy efforts to stabilize and balance that budget.

Medium-term plan, 1996-2001 (including general ceiling for the biennium 1996-1997) (item 6)

5. The delegation of India said that, while going along with the consensus on the adoption of conclusion 94/6, it would like to place on record its position on the issue of zero real growth in the regular budget level for the 1996-1997 biennium. It felt that it was time to allow the regular budget of UNIDO to have modest positive real growth. This was especially important as the real budget of the Organization for the 1994-1995 biennium was still 6.6 per cent below the 1986-1987 level, while there were increasing demands for the services of UNIDO. Moreover, in adopting the Yaoundé Declaration, Member States had agreed to provide financial and political support to UNIDO. Thus the delegation strongly supported the proposal for 1.9 per cent real growth for the regular budget in the 1996-1997 biennium and stressed that, even after that increase, average annual real growth in the budget since the 1986-1987 biennium would still be minus 0.8 per cent, which was less than zero real growth. The delegation hoped that in future a less rigid and doctrinaire approach to real growth in the regular budget would be possible.

Guidelines and procedures governing acceptance and funding under special trust funds, Industrial Development Fund and the regular budget (item 8)

6. The representative of Venezuela, speaking on behalf of the Group of 77, said that, while going along with the consensus on conclusion 94/12, the Group regarded the joint bilateral arrangements mentioned in the decision as including arrangements under which the recipient Government, if it so desired, could furnish additional information to the Programme and Project Review Committee (PPRC) in respect of specific projects of particular interest and, in some cases of high value or important projects, attend the relevant meeting of PPRC for further explanation. The Group also considered that the Secretariat should ensure that the concerned recipient countries are kept fully informed of the results of the consideration of project documents by PPRC.

Annex II

LIST OF DOCUMENTS SUBMITTED TO THE TENTH SESSION

Symbol	Agenda item	Title
PBC.10/1	3	Provisional agenda
PBC.10/1/Add.1	3	Annotated provisional agenda
PBC.10/2 IDB.12/2	4	Annual Report of UNIDO, 1993
PBC.10/3 IDB.13/2	5	Losses related to small catering items. Note by the Secretariat
PBC.10/4 IDB.13/3	9	UNIDO Country Director programme. Report by the Director-General
PBC.10/4/Add.1 IDB.13/3/Add.1	9	UNIDO Country Director programme. Addendum. Programme framework for field representation. Proposals of the Director-General
PBC.10/5 IDB.13/4 and Corr.1	7	Industrial Development Fund. Estimated resource level and programme for 1995 and 1996. Report by the Director-General
PBC.10/6 IDB.13/5	10	Accounting standards. Report by the Director-General
PBC.10/7 IDB.13/6	4	Financial performance report for the biennium 1992-1993. Submitted by the Director-General
PBC.10/8 IDB.13/7	4	Report of the External Auditor on the accounts of the United Nations Industrial Development Organization and of the Industrial Development Fund for the financial period 1992-1993 ended 31 December 1993
PBC.10/9 IDB.13/8	4	Comments of the Director-General on the report of the External Auditor
PBC.10/10	5	Financial situation of UNIDO. Report by the Director-General
PBC.10/10/Add.1	5	Financial situation of UNIDO. Addendum. Revised appropriations for the biennium 1994-1995. Report by the Director-General
PBC.10/11 IDB.13/9	8	Report on preparation of comprehensive policy guidelines for all projects funded from UNIDO-administered funds. Report by the Director-General
PBC.10/12 IDB.13/10	6	Draft medium-term plan, 1996-2001. Proposals of the Director-General
PBC.10/12/Add.1 IDB.13/10/Add.1	6	Draft medium-term plan, 1996-2001. Addendum. Preview of the first biennium 1996-1997 and preliminary indicative general ceiling. Submitted by the Director-General
PBC.10/13	11	Electronic data-processing programme. Report by the Director-General
PBC.10/14	5	Rationalization of expenditures and cost reduction. Report by the Director-General
		* * *
PBC.10/CRP.1	7	Lists of projects approved under the Industrial Development Fund (IDF) in 1993. Prepared by the Secretariat
PBC.10/CRP.2	5	Financial situation of UNIDO. Update of document PBC.10/10. Note by the Secretariat
PBC.10/CRP.3	3	Annotated provisional agenda - List of documents. Note by the Secretariat
PBC.10/CRP.4	-	List of participants